

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

GREGORY BILLUPS,

Plaintiff,

-against-

ADRIENNE A. HARRIS, NEW YORK STATE
DEPT. OF TAXATION AND FINANCE
COMMISSIONER; AMANDA HILLER, NEW
YORK STATE DEPT. OF TAXATION AND
FINANCE DEPUTY COMMISSIONER;
KAREN GEDULDIG, NEW YORK STATE
DEPT. OF TAXATION AND FINANCE,
DEPUTY COMMISSIONER OF CIVIL
ENFORCEMENT DIVISION; JOSEPH
CAPELLA ADMINISTRATIVE JUDGE,

Defendants.

24-cv-8735 (LTS)

CIVIL JUDGMENT

For the reasons stated in the April 14, 2025, order, Plaintiff's complaint, filed in forma pauperis under 28 U.S.C. § 1915(a)(1), is dismissed pursuant to 28 U.S.C. § 1915(e)(2)(B)(iii).

The Court certifies under 28 U.S.C. § 1915(a)(3) that any appeal from the Court's judgment would not be taken in good faith.

SO ORDERED.

Dated: April 15, 2025
New York, New York

/s/ Laura Taylor Swain

LAURA TAYLOR SWAIN
Chief United States District Judge